IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HON'BLE THE CHIEF JUSTICE MR.H.L.DATTU
&
THE HONOURABLE MR. JUSTICE K.T.SANKARAN

FRIDAY, THE 7TH SEPTEMBER 2007 / 16TH BHADRA 1929

WP(C).No. 15894 of 2003(P)

PETITIONER:

JULIE CHRISTY, PROPRIETRIX,
M/S. AQUARIAN ENGINEERING CONTRACTORS,
NO.6, BRIDE STREET, RICHMOND TOWN, BANGALORE-25

BY ADV. SRI.S.SANTHOSH KUMAR

RESPONDENTS:
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1. THE EXECUTIVE ENGINEER, P.H.DIVISION,
KERALA WATER AUTHORITY, THODUPUZHA.

2. THE SALES TAX OFFICER, WORKS
CONTRACT & LUXURY TAX, KATTAPPANA, IDUKKI.

BY ADV. SRI.THOMAS MATHEW NELLIMOOTTIL,SC,KWA
BY ADV. SMT.AMBIKA DEVI, SC, KWA

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 07/09/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

H.L. DATTU, C.J. & K.T. SANKARAN, J.

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W.P.(C) No. 15894 OF 2003

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Dated this the 7th September , 2007

J U D G M E N T

H.L. Dattu, C.J.:

The petitioner is a contractor with the first respondent-Kerala Water Authority. The petitioner undertakes the works of water-supply, design and erection of treatment plants etc. In this petition filed under Article 226 of the Constitution of India, the petitioner has made several prayers. However, at the time of hearing of this Writ Petition, the learned counsel for the petitioner confines this Writ Petition only to prayer No.3. The said prayer reads as under:

> *"iii) Issue a writ of mandamus or any other appropriate writ or order directing the 1st respondent to release to the petitioner Rs. 2,53,286/- which was deducted from the part payments effected and kept as sales tax deposit with the 1st respondent".*

2. The learned counsel for the Kerala Water Authority would submit that in case the petitioner produces the certificate of Registration indicating that the petitioner is a registered dealer under the provisions of the Kerala General Sales Tax Act, the Water Authority would consider the claim of the petitioner for release of the amount, which was deducted from the part payments effected to the petitioner.

3. In our opinion, the submission made by the learned counsel for the respondent-Kerala Water Authority requires to be accepted and it is accepted. Accordingly, the following:

O R D E R

i) The Writ Petition is disposed of.

ii) The petitioner now shall produce before the first respondent-Kerala Water Authority, the certificate of registration indicating that he is a registered dealer under the provisions of the Kerala General Sales Tax Act. If such a certificate is produced, the first respondent would consider the claim of the petitioner and pass appropriate orders in accordance with law.

iii) Pending Interlocutory Application is also disposed of.

Ordered accordingly.

H.L. DATTU,
CHIEF JUSTICE.

K.T. SANKARAN,
JUDGE.

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H.L. DATTU, C.J.&
K.T. SANKARAN, J.

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W.P.(C)No. 15894 OF 2003

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J U D G M E N T